

“Exhibit F-3”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 25, 2006
Invoice No. *****

For Legal Services Rendered Through July 31, 2006

Matter No. 34585-00004

Business Operations

07/03/06 D Monson	.10	Review e-mail from B. Sheer, Palm Harbor One attorney, on request for partial releases (0.1).
07/03/06 S Strong	4.70	Further research and analysis of legal and factual issues for Motion to Distribute Funds (1.4); exchange emails with S. Smith regarding further information needed for same (0.2); prepare Explanations to accompany investor statements to be mailed out to DLs, and circulate draft of same for internal review (3.1).
07/03/06 S Tingey	1.10	Review Rio Rancho updated title report (.20); telephone conference with attorney doing title work on HFA Asylum/Windham(0.2); analyze Rio Rancho issues (0.1); review information regarding EPIC bondholders suit v. USA (0.3); memo to A. W. Jarvis, M. Kehl regarding BySynergy (0.3).
07/05/06 K Glade	1.00	Telephone call with HFA's attorney regarding status of forbearance on HFA forbearance (0.2); related conference with S. Strong (0.1); e-mail from T. Allison regarding Oak Mesa (0.2); review updated Investor Statement (0.5).

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- 07/05/06 A Jarvis .30 Correspondence on procedures for granting partial releases, motion regarding same.
- 07/05/06 B Kotter .20 Brief conference with S. C. Strong and E. A. Monson regarding status of particular loan (.2).
- 07/05/06 D Monson 2.30 Telephone call from P. Ashcroft on equipment lease for USACM servers (0.1); review e-mail and lease documentation from P. Ashcroft, attorney for Hewlett Packard Financial Services on lease of computer servers (0.3); telephone call from B. Sherr, attorney for Palm Harbor One Borrower (0.1); telephone call from A. Stevens on Roam Development partial releases (0.2); review and respond to e-mail from A. Stevens on Roam Development partial releases and receipt of closing proceeds (0.3); telephone call to and e-mail from J. McPherson on submission of Partial Releases Order (0.2); e-mail to M. Kehl and A. Stevens on analysis of B. Sherr e-mail and Palm Harbor One Loan documents and options for Partial Releases (1.0); telephone call to M. Guymon on Roam Development interest payments (0.1).
- 07/06/06 K Glade 1.30 E-mails regarding status of motion on HFA forbearance (0.7); review Ocean Atlantic documents and request for refinancing of subordinated second lien (0.6).
- 07/06/06 D Monson 6.60 Discuss status of Motion to Approve HFA forbearance with K. Glade, and review e-mails from K. Glade, S. Strong, L. Schwartz and M. Kehl on status of HFA forbearance (0.3); draft insert to Motion for Authorization to Distribute Funds for partial release authorization for all loans, and discuss insert and distribution theory issues with S. Strong (1.1); review and respond to e-mail from Dawn Etzel, Title One, on partial reconveyance for Franklin/Stratford Loan (0.2); review signed Order on Partial Releases Authorization, and e-mail to M. Guymon on Roam Development Loan interest payment (0.5); review e-mail from A. Stevens

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on Roam Development partial releases, and forward to M. Guymon (0.2); review and revise Partial Releases from requested for Roam Development loan, and forward to A. Stevens and M. Guymon, and review A. Stevens e-mail to title company (0.6); review letter from Stewart Title on exit fees for American Harmony II project and payoff for American Enchantment project, and forward with e-mail to A. Stevens (0.2); e-mail to P. Ashcroft, attorney for Lessors on Hewlett Packard Financial Services lease of computer servers and request for abandonment, and review of lease documentation, and payment schedule (1.0); review e-mail from A. Stevens on junior lien on Ocean Atlantic loan, and e-mail to K. Glade on analysis of request from Borrower (0.1); telephone call from A. Stevens on Stewart Title letter, review e-mail from M. Kehl, and letter to Stewart Title (0.4); e-mail to L. Schwartzner on preparation of Order on Amesbury Condos partial releases (0.2); review M. Guymon e-mails, and e-mail to M. Guymon on Roam Development Partial Releases Request and possible payoffs, and review Roam Development Loan Documents (0.1); discussion with K. Glade on Ocean Atlantic Borrower request for consent to refinancing junior lien (0.1); e-mail to M. Kehl on issues for Bay Pompano Loan request for Partial Releases, and review Bay Pompano Loan documents (0.6).

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| 07/06/06 S Strong | .40 Exchange emails with K. G. Glade, D. M. Monson, and L. Schwartzner regarding status of HFA forbearance and related issues (.2); confer with D. M. Monson regarding old loan payoffs and exchange emails with him and M. Kehl regarding same (.2). |
| 07/06/06 S Tingey | .50 Review updated title information regarding HFA Asylum (0.3); review information regarding Sheraton judgment and litigation(0.2). |
| 07/06/06 G Jolley | 2.50 Draft and revise research memo regarding USA Capital v. Sandlin case; meeting with Steve Tingey. |

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07/07/06 K Glade	2.70 Review proposed sale of Rio Rancho loan at a discount (and underlying documents) with related e-mail to T. Allison and M. Kehl (2.2); conference with D. Monson regarding proposals for discounted loan payoffs (0.2); review subordination issue on Ocean Atlantic loan (0.3).
07/07/06 A Jarvis	1.20 Telephone conferences with S. C. Strong regarding motion to distribute.
07/07/06 A Jarvis	1.10 Review parts of motion to distribute and comment on same.
07/07/06 A Jarvis	1.20 Correspondence regarding comments on motion to distribute.
07/07/06 D Monson	3.90 Review and revise draft of Motion to Distribute Funds (1.0); discuss Standard Property Development Settlement proposal with S. Strong and K. Glade (0.2); review Standard Property Development Settlement Proposal, appraisal information, and loan documentation (2.1); telephone call from A. Stevens on accounting and credits for Roam Development Loan interest (0.2); discuss First Trust Deed Committee counsel comments on draft of Motion to Distribute Funds and request for partial release authorization for all loans with S. Strong, and e-mail to S. Strong on motion issues (0.3); telephone call to A. Stevens on Standard Property Development Loan Documents (0.1).
07/07/06 S Strong	.20 Review email from K. G. Glade regarding borrowers proposal for workout of Rio Rancho loan (.2).
07/07/06 S Tingey	4.40 Review bankruptcy pleadings regarding Windham bankruptcy (HFA Asylum) (0.8); memo to M. Kehl and A. Jarvis regarding same (1.5); draft memo to M. Kehl and A. Jarvis regarding Sheraton judgment and collection issues (0.8); draft Agreement regarding EPIC loan (1.3).
07/08/06 D Monson	1.40 E-mail to T. Allison and M. Kehl on analysis of settlement offer for Standard Property Development Loan (1.4).

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07/10/06 K Glade	3.00	Review Rio Rancho proposal for reduced payoff (0.8); draft e-mail to Mesirow regarding proposal (0.4); draft e-mail to A. Jarvis regarding Diversified Fund problem loans (0.6); draft e-mail to A. Stevens regarding subordination on Ocean Atlantic (0.6); review payoff proposal presentations for submission to Committees (0.4); related e-mail to M. Kehl (0.2).
07/10/06 A Jarvis	.20	Correspondence with K. G. Glade regarding Ashby loans.
07/10/06 S Strong	1.30	Review D. M. Monson memorandum analyzing settlement proposal from Standard Property borrower (.2); exchange emails with K. G. Glade and D. M. Monson regarding HFA forbearance issues (0.2); telephone conference with T. Allison regarding same (0.1); confer with K. G. Glade and D. M. Monson regarding same (0.2); telephone conference with A. W. Jarvis regarding same (0.2); telephone conference with L. Schwartzer regarding same (0.2); email to T. Allison regarding status and continuance of motion to forbear on HFA loans (0.2).
07/10/06 S Tingey	1.90	Review, revise information and memo regarding Sheraton Hotel loan (0.6); revise memo to M. Kehl regarding HFA Asylum (0.7); conference with K. G. Glade regarding same (0.2); revise proposed EPIC Agreement (0.4); memo to M. Kehl regarding same.
07/11/06 A Jarvis	.30	Conference with T. Allison and HFA regarding motion for approval of forbearance agreement.
07/11/06 D Monson	4.80	Review and respond to e-mail from K. Glade on Ocean Atlantic loan and consent to junior lien and Procedures Motion (0.2); review e-mail from A. Stevens on Marlton Square Loans and subordination issues and e-mail to A. Stevens (0.3); telephone call from A. Jarvis and T. Allison on HFA Forbearance issues (0.2); review Objections filed to HFA Forbearance Motion and telephone call to HFA Auditor, Michael Martin, to discuss status of

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HFA Forbearance and Court approval (0.6); telephone call from B. Sherr, attorney for Palm Harbor One Borrower (0.2); letter to M. Martin (HFA Auditor) and D. Hayes (HFA Attorney) on status of HFA Forbearance (1.2); telephone conference with S. Strong, M. Martin (HFA Auditor) and D. Hayes (HFA Attorney) on status of HFA Forbearance (0.5); review e-mail from D. Hayes on HFA Forbearance, and forward to T. Allison and A. Jarvis (0.2); e-mail to M. Kehl on status of Palm Harbor One negotiations (0.2); review e-mails from A. Stevens and M. Guymon on Roam Development interest amounts, late fees and payoff calculations, and e-mails to S. Stevens on calculations and other Roam Development payoff issues (0.9); telephone calls with M. Guymon on Roam Development payoff and payment of overdue interest (0.3).

07/11/06 S Strong

3.00 Review emails from D. M. Monson and K. G. Glade regarding Ocean Atlantic loan issues (0.2); review emails from D. M. Monson, M. Guymon and A. Stevens regarding Roam Dev. loan issues (0.3); telephone conference with D. Hayes of HFA regarding HFA forbearance status and issues (0.4); confer with K. G. Glade regarding same (0.2); confer with D. M. Monson regarding same (0.3); telephone conference with M. Martin of HFA regarding same (0.5); further discussions with D. M. Monson and email to T. Allison and A. W. Jarvis regarding same (0.6); review draft letter to HFA regarding forbearance and confer with D. M. Monson regarding same (0.3); review emails from D. Hayes and D. M. Monson regarding same (0.2).

07/11/06 S Strong

1.60 Telephone conference with B. Berry regarding Bundy Canyon \$7.5 million loan and \$250k advance on same held in escrow (0.5); review loan documents regarding same (0.8); exchange emails with M. Olson regarding same (0.3).

07/12/06 D Monson

4.70 Review e-mail from M. Kehl on discussions with Palm Harbor One principal (0.1); review e-mail from M. Guymon on bringing interest current and payoff of Roam Development loan, and forward to M. Kehl (0.2); review and respond to e-mail

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from M. Kehl on Palm Harbor One Partial Releases (0.2); review e-mail from J. Lilly (Palm Harbor One Borrower) and B. Sherr, attorney, on Palm Harbor One Partial Releases (0.2); lengthy e-mail response to J. Lilly and B. Sherr on Palm Harbor Partial Releases issues (0.7); review Marlton Square Second Loan Agreement and e-mail to S. Stevens on subordination issues (0.3); discuss Palm Harbor One Partial Releases issues with S. Strong (0.2); telephone conference with T. Suttles (Gramercy Loan principal), J. Pengilly (Gramercy attorney), M. Olson and A. Stevens on Gramercy Loan issues (1.1); telephone call from A. Jarvis on HFA Forbearance and auditor letter (0.1); telephone call to T. Allison on HFA Forbearance issues (0.1); e-mail to T. Allison on HFA Forbearance issues (0.1); telephone conference with A. Stevens and S. Strong on Gramercy payoff quote issues (0.4); review e-mail from M. Guymon on delay in payoff of Roam Development loan, and forward to M. Kehl (0.1); review status reports on Anchor, Shamrock Tower, Gramercy, and 6425 GRSS Loans from A. Stevens (0.2); review e-mail from A. Stevens with Gramercy accounting, and e-mail to M. Kehl, S. Smith, A. Jarvis and S. Strong on Gramercy accounting issues (0.3).

- 07/12/06 S Strong .20 Review new voice message from B. Berry and exchange emails with him regarding additional information concerning \$250k held at title company (.2).
- 07/12/06 S Strong .70 Review email from J. Hermann and exchange emails with A. W. Jarvis and S. C. Tingey regarding EPIC loan issues (0.3); telephone conference with A. Stevens and D. M. Monson regarding Gramercy loan and related issues (0.4).
- 07/12/06 S Tingey 2.70 Review outside counsel files regarding assets of judgment debtor on Sheraton loan (1.80); review EPIC Agreement and related documents (0.9).

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- 07/13/06 D Monson .90 Review and respond to e-mail from J. Pengilly on Gramercy Loan issues (0.3); review e-mail from D. Hayes and forward to T. Allison on HFA Forbearance issues (0.2); review e-mail from A. Stevens on Marlton Square loans and subordination issues and powers of attorney (0.1); review e-mail from J. Lilly on Palm Harbor One Loan issues (0.2); e-mail to M. Kehl on J. Lilly e-mail and Palm Harbor One loan issues (0.1).
- 07/13/06 S Tingey 1.10 Review issues regarding EPIC loan and property (0.3); revise EPIC Agreement (0.2); review BySynergy issues (0.3); telephone conference with S. C. Strong and attorney for potential bidder regarding BySynergy (0.3).
- 07/17/06 K Glade .20 E-mail regarding Colt Gateway documents (0.2).
- 07/17/06 A Jarvis 3.50 Meeting with Fiesta Development regarding Ashby related loans, payments to Ashby.
- 07/17/06 D Monson 2.30 E-mail to A. Stevens and M. Olson on response to J. Pengilly e-mail on Gramercy loan issues (0.1); review LePome Motion to Obtain Appraisal Information for his client's loans (0.2); review and respond to e-mail from M. Kehl on Palm Harbor One Loan (0.1); review and respond to e-mail from J. McPherson on Meadow Creek Loan, and review of Meadow Creek loan documents; discussion with S. Strong on funding options for loans needing additional funds and responses to Borrower requests for partial reconveyances (0.2); review M. Olson e-mail and newspaper summary of Meeting of Creditors and strategy for dealing with delinquent loans and collection efforts by servicer (0.2); telephone call from S. Scann on proposed Order on Denial of Motion for Relief from Stay by S. Campea on Boise/Gowan loan, and e-mails to locate copies of proposed Order (0.3).
- 07/17/06 S Tingey .20 Communicate with M. Kehl regarding EPIC Resorts loan (0.2).

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- 07/18/06 K Glade 1.20 Telephone call with E. Monson regarding Ashby loans (0.1); related conference with S. Tingey (0.1); e-mail to A. Jarvis regarding title policies and guaranties (0.2); e-mail to HFA forbearance (0.2); telephone call with M. Kehl regarding HFA forbearance (0.2); telephone call with S. Kahn (Silverpointe) regarding 10-90 loan (0.2); conference with S. Strong regarding disclosure of lender information (0.2).
- 07/18/06 R Madsen, II 1.20 Documentary research with respect to Fiesta Stoneridge (aka Capital Land Investors) loan and preparation of Loan Summary for said loan.
- 07/18/06 D Monson 2.70 Review recorded Mortgages and Trust Deeds and verify included lists of investors (0.2); review final Order on Sale of Amesbury Condo Units (0.1); discuss status of proposed Order on Canepa Motion to Lift Stay on Boise/Gowan Loan with S. Strong (0.1); telephone call from E. Monson on Ashby and Oak Mesa on form letter to Direct Lenders on Borrower offers, prepare Form Letter, and forward to A. Stevens, E. Monson and others (1.0); e-mails to J. McPherson and S. Scann on proposed Order on Canepa Motion to Lift Stay on Boise/Gowan Loan and review Notices of Hearing on continued hearing date (0.5); review and respond to e-mail from M. Kehl on HFA Forbearance (0.2); review and respond to e-mails on Creditor Committee inquiry on analysis of guarantees on loans (0.2); review e-mails from A. Jarvis on letter to Direct Lenders on Rio Rancho and Standard Development discounted payoff offers (0.1); review e-mail from A. Stevens on Palm Harbor One loan inquiry (0.1); review e-mail from A. Jarvis on Affidavit from R. Russell on Boise/Gowan Loan Servicing Agreement (0.1).
- 07/18/06 S Strong .20 Review emails regarding HFA forbearance, and telephone conference with M. Kehl regarding same (.2).

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07/19/06 K Glade 2.20 Status meeting with lawyer team (1.3); telephone calls with M. Kehl and C. Scully regarding forbearance issue on HFA Monaco and other HFA loans (0.3); e-mails regarding information requests (0.3); telephone call with potential bidder regarding 10-90, Inc. loan (0.3).

07/19/06 A Jarvis .90 Conference call with S. Smith and A. Stevens regarding borrower statements, collection actions.

07/19/06 A Jarvis .30 Correspondence on appraisal information.

07/19/06 A Jarvis .30 Correspondence on Monaco loan.

07/19/06 A Jarvis .30 Correspondence on HFA loan collection efforts.

07/19/06 A Jarvis .30 Correspondence regarding letter to lenders for approval of additional financing.

07/19/06 D Monson 4.30 Review one action rule issues for California properties in portfolio (0.1); e-mails to A. Stevens and M. Kehl on Palm Harbor One loan and workout proposal (0.3); review e-mail from M. Kehl on Palm Harbor One loan (0.2); e-mails from A. Jarvis on possible letters to Direct Lenders on Rio Rancho and Standard Property Development proposals (0.2); attend Coordination Meeting with A. Jarvis and others working on USACM matters, and discuss collection issues on Loans, Guarantee enforcement, recording of Direct Lender assignments, and other issues (1.2); review Motion for Relief from Stay for Standard Property Development Litigation in Florida and e-mail from A. Jarvis on Response (0.9); telephone call from B. Sherr on Palm Harbor One loan (0.1); e-mail to M. Kehl on response to Palm Harbor and B. Sherr and appraised value issues (0.3); discussion with S. Strong on Levin Hills 2004 Motion and Documents Subpoena and Standard Property Motion for Relief from Stay (0.3); review Motion for Relief from Stay to Pursue Weddell v. USACM Litigation (0.2); review Motion to Obtain Appraisal Information from Robert LePome (0.2).

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07/19/06 S Strong	.70 Review documents from M. Olson regarding funds at title company on Bundy \$7.5 million loan (0.2); telephone conference with investor B. Berry regarding same (0.3); exchange emails with him regarding same (0.2).
07/19/06 S Strong	1.00 Confer with A. W. Jarvis regarding issues raised relating to Motion to Distribute concerning unremitted principal and prepaid interest (0.2); participate in conference call with A. W. Jarvis, S. Smith and T. Allison regarding same (0.8).
07/19/06 S Tingey	.90 Conference call with A. W. Jarvis, T. Allison, S. Smith and others regarding default interest and notice issues (.9)
07/20/06 K Glade	1.50 Telephone call with M. Kehl regarding telephone call to discuss HFA forbearance issues (0.2); related e-mail to C. Scully, counsel for HFA (0.1); telephone call with M. Kehl regarding HFA declaration for forbearance and telephone call (0.1); conference call with First Trust Deed Fund and HFA to discuss forbearance (0.6); review proposed HFA declaration for forbearance (0.2); related e-mail to S. Strong (0.1); e-mail to C. Scully regarding revisions to HFA declaration (0.2).
07/20/06 A Jarvis	.30 Correspondence on HFA loan collection efforts.
07/20/06 D Monson	5.30 Draft Declaration of R. Russell in Opposition to Motion for Relief from Stay (Boise/Gowan Loan) and forward to S. Scann with e-mail, and review S. Scann response (1.0); telephone call from B. Sherr on Palm Harbor One Loan negotiations (0.3); e-mail to B. Sherr on Palm Harbor One Loan negotiations (1.0); telephone call from M. Kehl on Gramercy Fee Agreement and Palm Harbor One issues (0.2); e-mail to A. Stevens on entered Order on Partial Releases for Amesbury condo units, and review A. Stevens response (0.2); review e-mail from S. Strong on HFA forbearance and Declaration from HFA (0.1); review e-mail response from B. Sherr and forward to M. Kehl (Palm Harbor One Loan)

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(0.2); telephone call and e-mail to M. Kehl on title insurance tender letter on Gramercy loan and revise and send out title insurance tender letter (1.0); review e-mail from M. Kehl on list of loans with unfunded construction budgets, and discuss with E. Monson (0.2); e-mail to USA personnel on Gramercy loan and title insurance defense letter to Commonwealth (0.1); telephone call from B. Sherr on appraisal issues for Palm Harbor One loan (0.1); memo to S. Tingey on California One Action Rule Case (0.2); review e-mail from A. Stevens on Marlton Square 2nd Trust Deed Subordination (0.1); prepare proposed letter to Direct Lenders on Standard Property Development Loan (0.6).

07/20/06 E Monson	.10 Discussion with D. M. Monson on Lerin Hills loan (.1).
07/20/06 S Strong	.40 Confer with K. G. Glade and D. M. Monson regarding issues concerning HFA forbearance and additional evidence in support of same (0.3); review declaration from borrower regarding same (0.1).
07/20/06 S Tingey	7.20 Draft language for default notice for borrowers (1.1); communicate with S. Smith regarding same (0.3); communicate with attorney for potential bidder regarding various documents and information requested and review and send documents and information (4.3); compile and review information regarding guarantors and location (1.1); conference with K. G. Glade regarding potential bidder due diligence (0.2); draft Notice of Entry of Appearance in Sheraton case (0.2).
07/21/06 K Glade	1.00 Telephone call with S. Strong and T. Allison regarding Rio Rancho funding request and regarding USA Investment Partners bank account issue (0.3); e-mail regarding "assignment of mortgage" being in the ordinary course of business with review of related HFA payoff documents and e-mails (0.7).
07/21/06 A Jarvis	.30 Telephone conference with S. C. Strong regarding distribution motion.

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- 07/21/06 R Madsen, II .90 Factual and documentary research with respect to Capital Land Investors Loan Summary, together with additional research concerning Ashby Financial and Fiesta McNaughton.
- 07/21/06 D Monson 5.70 Lengthy e-mail to A. Stevens and M. Kehl on Marlton Square 2nd Loan, and review Marlton Square 2nd Loan documents and Subordination terms and Subordination Agreement (1.3); review e-mail from B. Sherr on Palm Harbor One appraisal information (0.2); review e-mail from M. Olson on ComVest loan assignment (0.4); review e-mails from A. Stevens on additional loan documentation and direct investor consents to subordination, and additional e-mail to A. Stevens on Marlton Square 2nd Loan and Subordination request (0.6); discuss ComVest loan assignment issues with S. Tingey (0.2); discuss Marlton Square 2nd Subordination issues with K. Glade (0.1); discuss Fiesta Rio Rancho funding issues with S. Strong (0.2); e-mail to M. Olson on ComVest loan assignment issues and discuss ComVest loan assignment issues with K. Glade (0.1); e-mail to M. Kehl and A. Stevens on Palm Harbor One appraisal information and request to fund unpaid interest with Partial Releases (0.4); e-mail to A. Stevens on Fee Agreement reviews, and review existing Loan files for relevant Fee Agreement language (0.8); review First Trust Deed Fund Committee Supplemental Response to Motion to Forbear on HFA loans, and e-mail thereon to A. Jarvis, S. Strong and L. Schwartzer (0.3); review Marlton Loan Trust Deed recording date to confirm senior loan priority status (0.2); e-mails to B. Sherr, Palm Harbor One attorney, on partial release conditions and Borrower proposal to fund unpaid interest with partial releases (1.0).
- 07/21/06 S Strong .50 Telephone conference with S. Smith regarding collection account balance and distribution issues (0.2); telephone conference with A. W. Jarvis regarding same (0.1); follow-up telephone conference with S. Smith regarding same (0.2).

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07/21/06 S Strong	.70 Review and analysis of new response filed by FTD Committee to HFA forbearance (0.2); email to A. W. Jarvis regarding same (0.1); telephone conference with her regarding same (0.2); exchange follow-up emails with D. M. Monson, K. G. Glade regarding same (0.2).
07/22/06 D Monson	.60 Review Fee Agreements and e-mail to M. Kehl on provisions of Fee Agreements for various loans (0.5); review and respond to S. Strong e-mail on First Trust Deed Committee response to Motion to Forbear on HFA Loans (0.1).
07/22/06 S Strong	.40 Review voice messages from A. W. Jarvis regarding issues raised in various responses filed yesterday to Motion to Forbear, and draft emails to L. Schwartz, D. M. Monson and K. G. Glade regarding supplemental declaration and reply needed.
07/23/06 S Strong	.30 Review drafts of Reply and supplemental declaration in support of Motion to Forbear, and email to L. Schwartz with comments to same.
07/24/06 K Glade	.50 E-mail regarding history on HFA forbearance (0.2); e-mail regarding updated loan summaries (0.2); related telephone call with M. Kehl (0.1).
07/24/06 D Monson	.20 Telephone call from B. Sherr, attorney for Palm Harbor One, on partial releases and appraisal information (0.2).
07/24/06 S Strong	.20 Exchange emails with M. Kehl regarding proposed updated loan summary, and telephone conference with him regarding same (0.2).
07/25/06 K Glade	2.80 Review Ocean Atlantic Chicago documents with respect to proposed refinance of subordinated debt (1.2); related conference with S. Tingey regarding ordinary course conduct (0.2); telephone call with A. Stevens regarding proposed subordinated financing on Ocean Atlantic Chicago (0.3); draft e-mail to legal team regarding proposed financing on Ocean Atlantic with responsive e-mails (0.9); draft e-mail to C. Scully regarding Colt Gateway

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loans (0.2).

- 07/25/06 D Monson 1.50 Review and respond to e-mail from J. Reed on inquiry on funding obligations from potential purchaser, and analysis of extent of funding commitment (0.5); conference with S. Tingey on loan documentation and questions on whether funding obligations exist for certain loans (0.1); conference with S. Tingey on request by A. Stevens for review of Shamrock Towers loan documents (0.1); review e-mail from E. Monson on results of hearing on HFA Forbearance Motion (0.1); review and respond to e-mail from K. Glade on Ocean Atlantic request for consent to new subordinate loan (0.3); review B. Sherr e-mail with additional valuation information for Palm Harbor One loan (0.1); review e-mail from M. Olson on loan servicing agreement issues for certain Direct Lenders (0.1); review and respond to e-mail from S. Strong on Ocean Atlantic consent issues (0.2).
- 07/25/06 S Strong 1.50 Review and respond to emails from K. G. Glade and D. M. Monson regarding various loan servicing issues (.2); telephone conference with A. J. Jarvis regarding filing of updated loan summary needed (0.1); telephone conference w/ M. Kehl regarding increased readability of same requested by judge (0.1); telephone conference with J. McPherson regarding local filing requirements concerning size of exhibits (0.1); follow-up discussions with M. Kehl regarding same (0.1); email to local counsel regarding filing of Loan Summary (0.1); review revised loan summary for filing and exchange emails with M. Kehl regarding same (0.2); Review proposed term sheet for Fertitta funding of Rio Rancho loan, and circulate same with comments to A. W. Jarvis, T. Allison, and M. Kehl (.6).
- 07/26/06 K Glade .30 Conference with D. Monson regarding "ordinary course" issues related to servicing Ocean Atlantic (0.2); e-mail to A. Stevens regarding Colt loans (0.1).

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07/26/06 A Jarvis	.50 Telephone conference with S. C. Strong and T. Allison regarding motion to distribute funds, Rio Rancho funding.
07/26/06 A Jarvis	.50 Review Rio Rancho funding proposal; conference with S. C. Strong regarding same.
07/26/06 A Jarvis	.30 Correspondence on loan issues.
07/26/06 A Jarvis	.30 Correspondence on Rio Rancho/Fertitta funding proposal.
07/26/06 D Monson	1.80 Review e-mails on Ocean Atlantic loan issues and ordinary course of business assessment (0.2); review draft Order on HFA forbearance and e-mail to L.Schwartz on proposed revisions to Order and discuss HFA forbearance and documentation of HFA Asylum loan (0.3); review of ordinary course of business issues for Ocean Atlantic and Marlton Square loans (0.2); telephone conference with A. Jarvis and S. Strong on ordinary course of business issues for Ocean Atlantic and Marlton Square loans (0.2); telephone message from M. Kehl on Palm Harbor One loan (0.1); telephone message to M. Kehl on Palm Harbor One loan (0.2); telephone call to A. Stevens on Levin Hills Loan workout issues (0.2); telephone calls with E. Monson on Levin Hills Loan and Levin Hills subpoena and continuation of 2004 Exam for Levin Hills (0.2); discussion with A. Jarvis and e-mail to S. Scann on Rio Rancho Loan funding (0.2).
07/26/06 E Monson	.30 Draft e-mail to T. Allison, Mark Olson, Amanda Stevens, M. Kehl, S. Smith, A. W. Jarvis and S. C. Strong regarding Lerin Hills (.3).
07/26/06 E Monson	.40 Review letter from Mark Olsen to Lerin Hills and discuss status with D. M. Monson (.4).
07/26/06 S Strong	.30 Review voice message from J. Nugent regarding status of updated borrower funding requirements spreadsheet, and review prior drafts of same (0.2); telephone conference with M. Kehl and A. Stevens regarding ordinary course release issues (0.1).

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07/26/06 S Strong	.70 Confer with K. G. Glade regarding HFA forbearance and related servicing issues (0.1); review proposed order regarding HFA forbearance, and exchange emails with L. Schwartzer regarding same (0.4); review follow-up emails from A. W. Jarvis and D. M. Monson regarding same (0.1); confer with D. M. Monson regarding status of various loan servicing issues (0.1).
07/27/06 A Jarvis	.80 Telephone conference with S. Smith and S. C. Strong regarding motion to distribute, investor statements, committee issues.
07/27/06 A Jarvis	.40 Telephone conference with M. Kehl regarding budget, Halsey Canyon.
07/27/06 A Jarvis	.40 Correspondence regarding Boise Gowan, Canepa motion.
07/27/06 A Jarvis	.30 Correspondence on committee positions on motion to distribute.
07/27/06 D Monson	2.00 Review draft of letter on Levin Hills Loan discounted payoff proposal, and send comments on letter back to M. Olson (0.5); review updated Notice of Filing of Loan Summary as of June 30, 2006, on Loan Portfolio (0.5); review e-mails on Levin Hills Loan issues and exit fee issues (0.3); review e-mail from J. McPherson on Gramercy Court loan and workout proposal by Borrower (0.2); telephone call to J. McPherson on Gramercy Court loan issues (0.3); review and respond to A. Jarvis e-mail on Halsey Canyon loan (0.1).
07/27/06 E Monson	.20 Review e-mails regarding Lerin Hills loan and exit fees (.2).
07/28/06 K Glade	.90 E-mail to M. Pugsley regarding production of IP documents (0.2); e-mails with T. Allison regarding R. McKnight letter (0.3); related telephone calls with R. Walker (J. Milanowski attorney) (0.2); e-mails regarding R. McKnight letter (0.2).
07/28/06 A Jarvis	.30 Correspondence on Halsey Canyon, Brookmere.

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- 07/28/06 A Jarvis 1.20 Correspondence on Fertitta proposal for Rio Rancho, negotiations with committees and participants regarding same.
- 07/28/06 D Monson 4.30 Telephone message from R. Russell on Rio Rancho funding, and forward message to A. Jarvis (0.2); telephone conference with J. Pengilly and J. McPherson on Gramercy Loan workout proposal (0.5); conference with S. Strong on discounted loan payoff approval process (0.2); telephone messages from J. Pengilly on details of Gramercy loan workout proposal (0.2); telephone call from B. Sherr on Palm Harbor One loan and possible workout scenarios (0.3); telephone call from S. Scann on Rio Rancho loan funding proposal (0.2); telephone call from P. Connaghan on Rio Rancho loan funding proposal (0.2); telephone call to M. Kehl on Gramercy loan workout proposal and Palm Harbor One loan workout proposal (0.5); review mechanic's lien lawsuit on Gramercy project (0.2); telephone call to J. Pengilly on Gramercy loan workout proposal (0.2); telephone call to B. Sherr on Palm Harbor One loan workout issues (0.2); telephone calls with R. Russell and P. Connaghan on Rio Rancho additional loan advance proposal (0.3); conference with S. Strong on Rio Rancho Additional Advance Motion to Approve (0.1); e-mail to S. Strong and M. Kehl of form Notice to Direct Lenders for Discount Loan proposal consents (0.2); e-mails from A. Jarvis on Rio Rancho Additional Advance loan proposal and Fertitta offer to fund Additional Advance (0.3); review e-mail from J. Pengilly and forward to M. Kehl on Gramercy loan workout proposal (0.5).
- 07/28/06 S Strong 1.70 Telephone conference with A. Stevens regarding general issues concerning loan servicing, negotiations with borrowers, and approval procedures for reduced payoff agreements (0.3); email to RQN and Mesirow teams regarding coordinating call needed regarding same (0.1); confer with D. M. Monson regarding same (0.1); confer with K. G. Glade and S. C. Tingey regarding same (0.2); exchange emails with A. W. Jarvis

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regarding same (0.1); review voice message from B. Bullard regarding status of Fertitta funding proposal for Rio Rancho loan (0.1); confer with A. W. Jarvis regarding same (0.1); review emails from committees counsel regarding general support for proposal (0.1); confer with K. G. Glade and D. M. Monson regarding form of loan documents for incremental funding of Rio Rancho (0.3); telephone conference with B. Bullard regarding same (0.2); review follow-up emails from A. W. Jarvis and D. M. Monson regarding same (0.1).

07/29/06 D Monson	2.00	Begin draft of Motion for Approval of Additional Advance for Rio Rancho Loan.
07/31/06 K Glade	2.50	E-mail to M. Kehl regarding Halsey Canyon with related review of documents (0.6); e-mail to A. Jarvis regarding request from Liberty Bank for subordination agreement on IP (0.3); telephone call with R. McKnight regarding IP security agreement issue (0.2); related e-mail to A. Jarvis (0.3); e-mails regarding Halsey Canyon with Mesirow (0.3); conference with S. Tingey regarding Halsey Canyon issues (0.2); telephone call with potential bidder regarding title work (0.3); e-mails regarding B. Russell funding request (0.3).
07/31/06 A Jarvis	.50	Telephone conferences with T. Allison regarding Rio Rancho funding, IP issues, status of plan negotiations, term sheets.
07/31/06 A Jarvis	2.90	Telephone conference with B. Bullard regarding Fertitta funding proposal for Rio Rancho (.2); correspondence on Rio Rancho proposal (1.2); conference with D. M. Monson regarding Rio Rancho proposal, issues (.3); correspondence on motion for shortened time, preparation of motion (1.2).
07/31/06 A Jarvis	.20	Correspondence on Liberty Bank issue.
07/31/06 A Jarvis	.60	Telephone conference with D. M. Monson regarding loan issues on Grammercy, Rio Rancho, Palm Harbor.

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07/31/06 D Monson 6.80 Revisions to Motion for Additional Advance for Rio Rancho Loan, and review of Fertitta Term Sheet (1.3); e-mail to Debtor's Management on draft Motion for Additional Advance for Rio Rancho Loan (0.2); draft Declaration of R. Russell on Additional Advance for Rio Rancho (1.9); e-mail to S. Scann and P. Connaghan on draft Motion to Approve Rio Rancho Loan Additional Advance (0.2); e-mail to S. Scann and P. Connaghan on draft Declaration of R. Russell for Rio Rancho Loan Additional Advance (0.2); e-mails with A. Stevens on Rio Rancho loan documents and amendments, and review draw requests from A. Stevens (0.3); e-mails with L. Schwartz, J. McPherson, T. Allison and A. Jarvis on Motion for Expedited Hearing for Rio Rancho Additional Advance (0.2); e-mails from P. Connaghan and R. Russell on Rio Rancho loan funding (0.3); e-mails from M. Kehl and A. Jarvis on amount of Rio Rancho loan funding for additional advance (0.2); telephone conference with S. Scann and P. Connaghan on Advance for Rio Rancho Loan (0.3); conference with E. Monson on Palm Harbor One Loan and loan funding issues (0.1); telephone conference on Palm Harbor Loan workout proposal with M. Kehl, B. Sherr, and J. Lily and P. Borans (0.8); conference with A. Jarvis on Palm Harbor One Loan workout proposal (0.2); conference with A. Jarvis on Palm Harbor One Loan workout proposal (0.2); conference with A. Jarvis on Rio Rancho Loan status (0.2); review e-mails from M. Guymon on Gramercy loan and 6425 Gess Loan Workout proposal (0.4); telephone call from M. Guymon on Gramercy loan workout proposal (0.1)

07/31/06 E Monson 1.00 Assist on Fertitta/Rio Ranch motion and send e-mails to J. Miller at BMC and review replies (1.0).

07/31/06 S Strong 1.40 Review draft of motion for Fertitta to fund additional advances on Rio Rancho loan (0.2); confer with A. W. Jarvis, D. M. Monson, and K. G. Glade regarding same (0.3); confer with E. A. Monson regarding assistance needed to obtain

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expedited hearing regarding same (0.2);
exchange emails with L. Schwartzer and A. W.
Jarvis regarding same (0.2); review follow-up
emails from Rio Rancho and Fertitta counsel
regarding same (0.2); exchange emails with K.
G. Glade regarding issues raised by IPs
counsel, and confer with K. G. Glade regarding
same (0.2); email to A. W. Jarvis regarding
same (0.1).

07/31/06 S Tingey .40 Telephone conference with R. Walker, attorney
for Milinowski regarding EPIC loan (0.2);
provide information regarding EPIC loan to R.
Walker (0.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$42,013.50

“Exhibit F-4”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 25, 2006
Invoice No. *****

For Legal Services Rendered Through July 31, 2006

Matter No. 34585-00005

Claims Administration and Objections

07/19/06 A Jarvis	.30 Correspondence on offset issues.
07/25/06 S Strong	.80 Review email from M. Olson regarding priority claims for broker commissions, review statute regarding same, draft responsive email regarding same, and telephone conference with him regarding treatment of priority claims vs. distributions to direct lenders.
07/26/06 A Jarvis	.30 Review correspondence from S. C. Strong regarding offset issue.
07/27/06 A Jarvis	.30 Conference with S. C. Strong regarding offset issues raised by DTDF.

TOTAL FOR LEGAL SERVICES RENDERED

\$483.50

“Exhibit F-5”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

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SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 25, 2006
Invoice No. *****

For Legal Services Rendered Through July 31, 2006

Matter No. 34585-00006

Employee Benefits/Pensions

07/03/06 K Applegate	1.30	Review letter from Levy to PBGC on the plan; discuss with S. C. Strong; drafting of e-mail.
07/03/06 S Strong	.40	Confer with K. J. Applegate regarding open issues respecting debtors defined benefit plan, and review email from him regarding same (0.4).
07/13/06 K Applegate	1.20	Telephone call with Steve on issues related to plan termination (.1); review e-mails (.2); research on plan termination (.9).
07/13/06 S Strong	.70	Review email from A. W. Jarvis regarding issues with USACMs defined benefit plan (0.1); confer with K. J. Applegate regarding same (0.3); voice message to S. Smith regarding same and exchange emails with her regarding same (0.3).
07/14/06 K Applegate	1.70	Review documents for trustees; research on ability to have plan sponsor act as trustee under Nevada Law; discuss removal of trustees with S. C. Strong; drafting of resignation and designation of trustee forms; discuss issues with N. E. Hall.

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07/17/06 K Applegate	1.30	Discuss items needed to terminate the plan with R. Hilson; research required board resolutions.
07/19/06 A West	3.50	Research on pension trustees under Nevada law.
07/20/06 A West	2.30	Finish drafting memo on NRS Sec. 669.
07/21/06 K Applegate	.20	Review items needed to terminate the plan.
07/24/06 K Applegate	.30	Review memorandum from clerk on corporate trustee.
07/25/06 K Applegate	.30	Request information from plan third party administrator; discuss with S. C. Strong; draft and send e-mails.
07/27/06 K Applegate	1.10	Telephone conference with chief counsel for the PBCG; discuss case with S. C. Strong; telephone call to Susan on required information; review file for plan participants.
07/27/06 S Strong	.80	Confer with K. J. Applegate regarding issues concerning USACMs defined benefit plan, and telephone conference with K. Applegate and PBGC counsel E. Barnes regarding same (0.6); telephone conference with S. Smith and K. J. Applegate regarding same (0.2).
07/31/06 K Applegate	1.80	Review emails on the Department of Labor letter on loss statements; research same; discussions with attorneys on need to file loss statements under SEC and ERISA rules; conference with S. C. Strong on the same.

TOTAL FOR LEGAL SERVICES RENDERED

\$3,396.00

“Exhibit F-6”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 25, 2006
Invoice No. *****

For Legal Services Rendered Through July 31, 2006

Matter No. 34585-00007

Fee / Employment Applications

07/07/06 B Kotter	.40 Phone call with M. W. Pugsley regarding fees and procedure for application (.1); review of bills for monthly statement and application (.3).
07/13/06 B Kotter	.40 Work on reviewing bills for monthly statements, proposed budgets and upcoming fee applications (.4).
07/14/06 B Kotter	.70 Work on assembling data for monthly statements, fee application and budget with the court (.4); draft e-mail to A. W. Jarvis regarding same (.3).
07/18/06 A Jarvis	.20 Correspondence on fee applications procedures.
07/18/06 S Strong	.30 Review application for Diversified Committees employment of financial advisor, and exchange emails with R. Charles and M. Kehl regarding same (.3).
07/20/06 S Strong	.40 Review email from M. Levinson regarding timeline for case professionals to circulate invoices and file fee applications, send email to professionals regarding same, and exchange emails with J. McPherson regarding same (0.4).

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07/21/06 E Monson	.40 Review Omnibus objection to Ray Quinney & Nebeker and Schwartzer retention filed by committees (.4).
07/21/06 E Monson	.40 Discussion with S. C. Strong regarding issues on objection to Ray Quinney & Nebeker and Schwartzer objection (.4).
07/21/06 S Strong	.80 Review and analysis of new response filed by 3 committees to debtors' employment of professionals, and US Trustee's new supplemental objections to same (0.4); email to A. W. Jarvis regarding same (0.2); telephone conference with her regarding same (0.2).
07/22/06 A Jarvis	4.60 Prepare monthly statements.
07/22/06 S Strong	2.20 Review all papers filed and cases cited in motions to employ debtors professionals and various responses thereto (including late response filed yesterday by UST), and prepare materials for A. W. Jarvis for upcoming hearing on same.
07/23/06 S Strong	.10 Email to L. Schwartzer regarding preparations for hearing on continued employment of debtors professionals.
07/24/06 S Strong	.60 Review voice message from A. W. Jarvis regarding additional support needed for tomorrows hearing (0.1); review and provide additional research materials to A. W. Jarvis for hearing on continued retention of debtors professionals (0.3); telephone conference with E. A. Monson regarding same (0.2).
07/25/06 A Jarvis	.90 Meeting with N. Peterman, T. Allison and E. A. Monson regarding retention issues.
07/25/06 B Kotter	.30 Work on monthly statements.
07/25/06 E Monson	.30 Discussion with A. W. Jarvis regarding issues relating to retention of professionals (.3).
07/26/06 A Jarvis	.20 Correspondence on retention issues.

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07/26/06 S Strong	.40	Review proposed order regarding continued retention of debtors professionals, exchange emails with L. Schwartz regarding same, and forward draft of order to N. Peterman for review (0.4).
07/27/06 S Strong	.20	Review comments/questions of N. Peterman regarding form of order approving continued employment of debtors professionals, and exchange emails with A. W. Jarvis regarding same (.2).
07/27/06 A Tsu	3.60	Motion to employ ordinary course professionals.
07/28/06 B Kotter	.60	Conference with S. C. Strong and A. W. Jarvis regarding fee applications and monthly statements (.2); begin work on fee applications and monthly statement (.4).

TOTAL FOR LEGAL SERVICES RENDERED

\$4,548.00

“Exhibit F-7”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 25, 2006
Invoice No. *****

For Legal Services Rendered Through July 31, 2006

Matter No. 34585-00009

Executory Contracts

07/13/06 A Jarvis	.30 Correspondence on leases.
07/13/06 S Strong	.30 Exchange emails with A. W. Jarvis and J. McPherson regarding deadline for rejecting/assuming real property leases, and review status of leases in this case (.3).
07/25/06 S Strong	.60 Exchange emails with J. McPherson regarding real property lease rejections, review proposed stipulation regarding rejection of Reno lease, and email to J. McPherson regarding same (.6).

TOTAL FOR LEGAL SERVICES RENDERED

\$319.50